

Department of Finance STATE OF CALIFORNIA MANUAL OF STATE FUNDS		Fund: 0887a PAGE 1 Renumbered From:
<u>Legal Title</u> Vocational Education Federal Fund		
<u>Legal Citation/Authority</u> Chapter 1725, Statutes of 1957 Education Code sections 12011, 12050-12060 and 41865		
<u>Fund Classification</u> <u>GAAP Basis</u> Fiduciary/Agency Funds		<u>Fund Classification</u> <u>Legal Basis</u> Nongovernmental/Trust and Agency Funds- Federal
<u>Purpose</u> Created as a depository of moneys received from the federal government to provide for training to develop skills and impart knowledge and information essential for gainful employment. It abolished the previously existing Vocational Education Fund in which federal and state moneys were commingled. Only federal funds are now deposited in the subject fund.		
<u>Administering Agency/Organization Code</u> Department of Education/Org 6110		
<u>Major Revenue Source</u> Grants received from the federal government.		
<u>Disposition of Fund (upon abolishment)</u> Payments to public secondary school districts maintaining approved courses in vocational instruction in agricultural, business, homemaking, and industrial occupations. Reimbursement of state appropriations for the costs of the several bureaus in the Department of Education for administration of the vocational education program and for training vocational education teachers.		
<u>Appropriation Authority</u> Section 12059 of the Education Code appropriates all money in the fund to the Department of Education "without regard to fiscal years, for expenditures for the purposes for which the money deposited therein is made available by the United States for expenditures by the State."		
<u>State Appropriations Limit</u> Always Excluded – Revenues in this fund are not proceeds of taxes and even after transfer, will never become proceeds of taxes because the major revenue source is derived from a Trust and Agency Fund (Federal).		
<u>Comments/Historical Information</u> Fund abolished per Government Code section 13306(b), effective June 1, 2012.		